

**CUSTOMS TARIFF  
SCHEDULE 4**

**CONCESSIONAL RATES OF DUTY**

**PART II**

R.11 General Concessions for Prescribed Classes of Goods Schedule 4/7

Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
17				<p><b>Goods:</b></p> <p>(a) produced in Australia, that have been exported from Australia and returned in an unaltered condition, being goods that have not been subjected to treatment, repair, renovation, alteration or any other process, and not being:</p> <p style="margin-left: 20px;">(i) goods that, at a time before they were exported, were excisable goods (within the meaning of the <i>Excise Act 1901</i>) in respect of which excise duty (payable under the <i>Excise Tariff Act 1921</i>) has not been paid; or</p> <p style="margin-left: 20px;">(ii) goods in respect of which drawback or refund of any duties of the Commonwealth was paid and an amount equal to such drawback or refund has not been paid to the Commonwealth; or</p> <p>(b) on which duties of the Commonwealth were paid when first imported into Australia, that have been exported from Australia and are returned in an unaltered condition, being goods that have not been subjected to treatment, repair, renovation, alteration or any other process, and not being goods in respect of which:</p> <p style="margin-left: 20px;">(i) any duties of the Commonwealth were payable at or prior to the date of exportation but which have not been paid; or</p> <p style="margin-left: 20px;">(ii) drawback or refund of any duties of the Commonwealth was paid and an amount equal to such drawback or refund has not been paid to the Commonwealth; or</p>	Free

(Continued)

\* Enter under tariff classification and statistical key requirements in Schedule 3.

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless otherwise indicated rates for US, Thai, Chilean and AANZ originating goods are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to this Act.

DCT denotes the rate for HK, KR, SG and TW.

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**CUSTOMS TARIFF  
SCHEDULE 4**

Schedule 4/8

Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
17				<p>(c) which, when first imported into Australia, were entered for home consumption under item 41A of Part III of Schedule 4 to this Act with export credits used in calculating the rate of duty, that have been exported from Australia and that are returned in an unaltered condition, being goods that have not been subjected to treatment, repair, renovation, alteration or any other process, and not being goods in respect of which:</p> <ul style="list-style-type: none"> <li>(i) any duties of the Commonwealth were payable at or prior to the date of exportation but which have not been paid; or</li> <li>(ii) drawback or refund of any duties of the Commonwealth was paid and an amount equal to such drawback or refund has not been paid to the Commonwealth; or</li> <li>(iii) reinstatement of export credits was made and an amount equal to the value of the export credits has not been paid to the Commonwealth; or</li> <li>(iv) reinstatement of export credits was made and has not been reversed; or</li> </ul> <p>(d) which, when first imported into Australia, were entered for home consumption under item 41E of Part III of Schedule 4 to this Act with duty credit earned under the Automotive Competitiveness and Investment Scheme, set out in the <i>ACIS Administration Act 1999</i>, used in calculating the rate of duty, that have been exported from Australia and that are returned in an unaltered condition, being goods that have not been subjected to treatment, repair, renovation, alteration or any other process, and not being goods in respect of which:</p> <ul style="list-style-type: none"> <li>(i) any duties of the Commonwealth were payable at or prior to the date of exportation but which have not been paid; or</li> <li>(ii) drawback or refund of any duties of the Commonwealth was paid and an amount equal to such drawback or refund has not been paid to the Commonwealth; or</li> </ul>	Free

(Continued)

\* Enter under tariff classification and statistical key requirements in Schedule 3.

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless otherwise indicated rates for US, Thai, Chilean and AANZ originating goods are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to this Act.

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**CUSTOMS TARIFF  
SCHEDULE 4**

			R.10	Schedule 4/9	
Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
17				(e) which, when first imported into Australia, were entered for home consumption under item 54 of Part III of Schedule 4 to this Act with import credits used in calculating the rate of duty, that have been exported from Australia and are returned in an unaltered condition, being goods that have not been subjected to treatment, repair, renovation, alteration or any other process, and not being goods in respect of which: <ul style="list-style-type: none"> <li>(i) any duties of the Commonwealth were payable at or prior to the date of exportation but which have not been paid; or</li> <li>(ii) drawback or refund of any duties of the Commonwealth was paid and an amount equal to such drawback or refund has not been paid to the Commonwealth; or</li> <li>(iii) reinstatement of import credits was made and an amount equal to the value of the import credits has not been paid to the Commonwealth; or</li> <li>(iv) reinstatement of import credits was made and has not been reversed</li> </ul>	Free
				<i>Exception</i>	
				<b>This item does not apply to goods covered by item 17A of this Schedule</b>	
	..	9999.30.17	25 ..	Goods reimported after being exported on a temporary basis to the Australian Antarctic Territory including Heard and McDonald Islands	
	817	*		Other goods, reimported after being exported on a temporary basis	
	917	*		Other	

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# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless otherwise indicated rates for US, Thai, Chilean, AANZ and Malaysian originating goods are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to this Act.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

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**CUSTOMS TARIFF  
SCHEDULE 4**

Schedule 4/10

Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
★ 17A	317	*		<p>Goods produced in Australia that have been exported from Australia and returned in an unaltered condition, being goods that have not been subjected to treatment, repair, renovation, alteration or any other process, and that contain components of any of the following kinds:</p> <p>(a) components that were previously imported by the holder of a tradex order in which the components were specified other than components on which tradex duty has been paid under section 21 of the <i>Tradex Scheme Act 1999</i>; or</p> <p>(b) components that were previously imported under the manufacturing in bond scheme other than components on which duties of the Commonwealth have been paid; or</p> <p>(c) components in respect of which drawback of any duties of the Commonwealth was paid and in respect of which an amount equal to such drawback has not been paid to the Commonwealth; or</p> <p>(d) components that, at a time before they were exported, were excisable goods (within the meaning of the <i>Excise Act 1901</i>) in respect of which excise duty (payable under the <i>Excise Tariff Act 1921</i>) was not paid †</p>	<p>An amount equal to the amount of duty assessed in respect of each component mentioned in paragraph (a), (b), (c) or (d) in column 2 of this item in accordance with Part 2 of this Act as if each component had been separately imported and, if the goods contain more than one such component, the total of the amounts of duty assessed</p> <p>NZ/PG/FI/ DC/DCS/DCT/ LDC/SG/US/TH/ CL/AANZ/MY: An amount equal to the amount of duty assessed in respect of each component mentioned in paragraph (a), (b), (c) or (d) in column 2 of this item in accordance with Part 2 of this Act as if each component had been separately imported and, if the goods contain more than one such component, the total of the amounts of duty assessed</p>
				<p>† The Import Declaration is to show the tariff classification and statistical requirements, in Schedule 3, that apply to the complete goods. The amount of duty, calculated as set out in the rate column, must also be entered in the Override Duty amount field of the Import Declaration.</p>	

\* Enter under tariff classification and statistical key requirements in Schedule 3.

★ Operative 1/1/13

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless otherwise indicated rates for US, Thai, Chilean, AANZ and Malaysian originating goods are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to this Act.

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**CUSTOMS TARIFF  
SCHEDULE 4**

			R.11	Schedule 4/11	
Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
<b>18A</b>				<b>Goods, or parts of goods, previously imported into Australia and returned after repair overseas free of charge in accordance with the provisions of a warranty applicable to the previously imported goods, but not including upgraded goods or goods to replace goods which have reached the end of their operational life, and which are not goods in respect of which drawback or refund of any duties, taxes or charges of the Commonwealth were paid</b>	<b>Free</b>
	418	*		Value of goods before repair	
	518	*		Value of repair	
<b>18B</b>	618	*		<b>Goods, or parts of goods supplied free of charge under the provisions of a warranty to replace goods or parts of goods previously imported into Australia, but not including upgraded goods or goods to replace goods which have reached the end of their operational life, where the replaced goods: (a) are of no commercial value; or (b) have been or will be destroyed; or (c) have been or will be exported and will not be reimported under any provision of this Schedule; and (d) are not goods in respect of which drawback or refund of any duties, taxes or charges of the Commonwealth were paid</b>	<b>Free</b>

\* Enter under tariff classification and statistical key requirements in Schedule 3.

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless otherwise indicated rates for US, Thai, Chilean and AANZ originating goods are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to this Act.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

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**CUSTOMS TARIFF  
SCHEDULE 4**

**Schedule 4/12**

<b>Item</b>	<b>Treat Code</b>	<b>Reference Number</b>	<b>Statistical Code/Unit</b>	<b>Goods</b>	<b>Rate #</b>
18C	718	*		<p><b>Goods, or parts of goods, supplied free of charge as part of a global product safety recall due to a product safety fault, but not including upgraded goods or goods to replace goods which have reached the end of their effective operational life, where:</b></p> <p><b>(a) the imported goods are to replace previously imported goods or parts of goods; and</b></p> <p><b>(b) the replaced goods are of no commercial value; or</b></p> <p><b>(c) the replaced goods have been or will be destroyed; or</b></p> <p><b>(d) the replaced goods have been or will be exported and will not be reimported under any provision of this Schedule; and</b></p> <p><b>(e) the replaced goods are not goods in respect of which drawback or refund of any duties, taxes or charges of the Commonwealth were paid</b></p>	<b>Free</b>
19				<b>Goods that a Tariff Concession Order provided for by section 269Q of the Customs Act 1901 declares are goods to which this item applies, being goods the identity of which has not been altered since the date the goods were exported from Australia</b>	<b>Free</b>
	419	*		Value of goods before repair †	
	519	*		Cost of materials, labour and other charges involved in the repair †	

† In addition the Import Declaration is to show the Tariff Concession Order which applies to the goods.

\* Enter under tariff classification and statistical key requirements in Schedule 3.

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless otherwise indicated rates for US, Thai, Chilean and AANZ originating goods are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to this Act.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

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**CUSTOMS TARIFF  
SCHEDULE 4**

			R.10	Schedule 4/13	
Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
20A				<p>Goods, that have been exported from Australia for repair or renovation, not being goods to which item 18A, 18B, 18C, 19 or 20C applies, being goods:</p> <p>(a) that have not been subjected to any other process (for example, industrial processing or a further manufacturing process) other than that required to effect the repair or renovation; and</p> <p>(b) that are not new or upgraded versions of the exported goods; and</p> <p>(c) on which, under Schedule 3, 5, 6, 7 or 8, duty is ascertained by reference to a percentage of the value of the goods</p>	<p>Such percentage of the cost, as determined by the Chief Executive Officer, of materials, labour and other charges involved in the repair or renovation as is the percentage by reference to which duty is ascertained in respect of the goods under Part 2 of this Act  <b>NZ/PG/FI/DC/DCS/LDC/SG/US/TH/CL/AANZ:</b>            Such percentage of the cost, as determined by the Chief Executive Officer, of materials, labour and other charges involved in the repair or renovation as is the percentage by reference to which duty is ascertained in respect of the goods under Part 2 of this Act</p>
	320 †	*		Value of goods before repair or renovation	Free
	329 †	*		Cost, as determined by the Chief Executive Officer, of materials, labour and other charges involved in the repair or renovation	<p><b>The rate of duty set out in the tariff classification in Schedule 3 that applies to the goods</b>  <b>NZ/PG/FI/DC/DCS/LDC/SG/US/TH/CL/AANZ:</b>  <b>The rate of duty set out in the tariff classification in Schedule 3 or an item in Schedule 5, 6, 7 or 8, that applies to the goods</b></p>
				<p>† The transport and insurance costs for these goods must be attributed to the tariff line for the cost involved in the repair or renovation (section 117-5 of <i>A New Tax System (Goods and Services Tax) Act 1999</i> refers).</p> <p>Further information may be obtained from Australian Customs Cargo Advice Number 07/22.</p>	

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# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless otherwise indicated rates for US, Thai, Chilean and AANZ originating goods are Free.

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**CUSTOMS TARIFF  
SCHEDULE 4**

Schedule 4/14

Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
20B				<p>Goods, as prescribed by by-law, not being goods to which item 18A, 18B, 18C or 19 applies, where the imported goods:</p> <p>(a) are part of a batch repair process to replace goods exported from Australia for repair or renovation; and</p> <p>(b) are not new or upgraded versions of the exported goods; and</p> <p>(c) are not replacing goods that have reached the end of their effective operational life; and</p> <p>(d) are goods on which, under Schedule 3, 5, 6, 7 or 8, duty is ascertained by reference to a percentage of the value of the goods</p>	<p>Such percentage of the cost, as determined by the Chief Executive Officer, of materials, labour and other charges involved in the repair or renovation as is the percentage by reference to which duty is ascertained in respect of the goods under Part 2 of this Act  <b>NZ/PG/FI/DC/DCS/LDC/SG/US/TH/CL/AANZ:</b>            Such percentage of the cost, as determined by the Chief Executive Officer, of materials, labour and other charges involved in the repair or renovation as is the percentage by reference to which duty is ascertained in respect of the goods under Part 2 of this Act</p>
	920 †	*		Value of goods before repair or renovation	Free
	929 †	*		Cost, as determined by the Chief Executive Officer, of materials, labour and other charges involved in the repair or renovation	<p>The rate of duty set out in the tariff classification in Schedule 3 that applies to the goods  <b>NZ/PG/FI/DC/DCS/LDC/SG/US/TH/CL/AANZ:</b>            The rate of duty set out in the tariff classification in Schedule 3 or an item in Schedule 5, 6, 7 or 8, that applies to the goods</p>
				<p>† The transport and insurance costs for these goods must be attributed to the tariff line for the cost involved in the repair or renovation (section 117-5 of <i>A New Tax System (Goods and Services Tax) Act 1999</i> refers).</p> <p>Further information may be obtained from Australian Customs Cargo Advice Number 07/22.</p>	

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# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

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Unless otherwise indicated rates for US, Thai, Chilean and AANZ originating goods are Free.

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**CUSTOMS TARIFF  
SCHEDULE 4**

			R.15	Schedule 4/15	
Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
20C				<b>Goods that are covered by an article, that is prescribed by by-law, of a free trade agreement, between Australia and one or more foreign countries, that is prescribed by by-law, being an article relating to the export of goods from Australia for one or more of the following:</b> <b>(a) repair;</b> <b>(b) renovation;</b> <b>(c) alteration;</b> <b>(d) other similar processes</b>	<b>Free</b>
	520 †	*		Value of goods before repair or renovation	
	529 †	*		Cost, as determined by the Chief Executive Officer, of materials, labour and other charges involved in the repair or renovation	
21				<b>Goods, as prescribed by by-law, that are imported for repair, alteration or industrial processing and are to be exported</b>	<b>Free</b>
	521	*		Australian goods returned for repair or alteration	
	921	*		Other (Schedule of Concessional Instruments, Part II)	
21A	821	*		<b>Goods, specified in a tradex order in force under the <i>Tradex Scheme Act 1999</i> that are imported by the holder of the tradex order</b>	<b>Free</b>
22				<b>Goods, as prescribed by by-law, for use in the exploration for oil or natural gas, or in the development of oil or natural gas wells</b>	<b>Free</b>
	522	*		Goods subject to a Tariff Concession Order	
	622	*		Goods subject to a letter issued by an Industrial Supplies Office confirming that, in relation to the specified goods, there are no identifiable Australian producers of substitutable goods	

† The transport and insurance costs for these goods must be attributed to the tariff line for the cost involved in the repair or renovation (section 117-5 of *A New Tax System (Goods and Services Tax) Act 1999* refers).

Further information may be obtained from Australian Customs Cargo Advice Number 07/22.

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**CUSTOMS TARIFF  
SCHEDULE 4**

Schedule 4/16

Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
22A	722	*		Goods, as prescribed by by-law, being for use in a petroleum activity in the Eastern Greater Sunrise offshore area, within the meaning of the <i>Offshore Petroleum and Greenhouse Gas Storage Act 2006</i>	Free
★ 23A	423	*		Goods, as prescribed by by-law, that have been donated or bequeathed:  (a) by a person, company or organisation domiciled or established outside Australia; and  (b) to an organisation established in Australia that is:  (i) a registered charity; or  (ii) a library, museum, gallery or institution, gifts to which are deductible because it is covered by item 12.1.2, 12.1.3, 12.1.4 or 12.1.5 of the table in subsection 30-100(1) of the <i>Income Tax Assessment Act 1997</i>	Free
23B	..	9999.60.23	32 ..	Goods, as prescribed by by-law, that have been donated or bequeathed to the public or to a public institution	Free
23C	..	9999.70.23	33 ..	Printed matter, including printed pictures and photographs, the property of any public institution and intended for deposit or exhibition therein	Free
24	..	9999.50.24	32 ..	Goods that are not to be sold or to be used for purposes of trade and that the Collector is satisfied became the property of the importer under the will or the intestacy of a deceased person at a time when the importer was resident or established in Australia	Free
25A	..	9999.50.25	33 ..	Trophies won outside Australia, as prescribed by by-law	Free
25B	..	9999.60.25	34 ..	Decorations, medallions or certificates awarded, or to be awarded, outside Australia and sent from outside Australia to persons within Australia, as prescribed by by-law	Free
25C	..	9999.70.25	35 ..	Trophies or prizes sent by donors resident outside Australia for presentation or competition in Australia, as prescribed by by-law	Free

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★ Operative 3/12/12

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**CUSTOMS TARIFF  
SCHEDULE 4**

			R.10			Schedule 4/17
Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #	
26	..	9999.40.26	24 ..	<b>Pictorial illustrations for teaching purposes in universities, colleges, schools or public institutions</b>	<b>Free</b>	
27	427	*		<b>Handicrafts, as prescribed by by-law</b>	<b>Free</b>	
28A	..	9999.30.28	25 ..	<b>Theatrical costumes and properties, as prescribed by by-law</b>	<b>Free</b>	
28B	..	9999.40.28	40 ..	<b>Goods, being traditional costumes that are authentic and characteristic in design and made from traditional materials in the country of origin of the tradition, imported by groups established for the purpose of performing in those traditional costumes</b>	<b>Free</b>	
29	429	*		<b>Goods, for use as prototypes, as prescribed by by-law</b>	<b>Free</b>	
30	430	*		<b>Robots, as defined by by-law, and parts and accessories suitable for use solely or principally with such robots</b>	<b>Free</b>	
31	431	*		<b>Aircraft parts, materials and test equipment for use in the manufacture, repair, maintenance or modification of aircraft, other than: (a) textiles and goods made from textiles; (b) goods for use in the servicing of aircraft</b>	<b>Free</b>	
32A	..	9999.30.32	01 ..	<b>Goods, as prescribed by by-law, on which no duty is payable and in respect of which, in the opinion of the Chief Executive Officer, the value is insubstantial †</b>	<b>Free</b>	
32B	..	9999.31.32	02 ..	<b>Goods, as prescribed by by-law, which in the opinion of the Chief Executive Officer, the amount of duty that, but for this item, would be payable and the value are insubstantial †</b>	<b>Free</b>	
33A	..	9999.31.33	03 ..	<b>Calendars, catalogues, overseas travel literature, overseas price lists and other overseas printed matter, as prescribed by by-law</b>	<b>Free</b>	
33B	..	9999.32.33	04 ..	<b>Samples, as prescribed by by-law, of negligible value †</b>	<b>Free</b>	

† A description of the actual goods is required. Multiple descriptions per Import Declaration line are allowed, provided the goods are covered by the by-law.

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**CUSTOMS TARIFF  
SCHEDULE 4**

Schedule 4/18

Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
★ 34				<b>Goods imported on or in containers, being containers that will be exported without being put to any other use, as prescribed by by-law</b>	
	..	*	..	<b>In respect of the goods on or in the containers</b>	<b>The rate of duty that would apply to the goods if they were imported separately NZ/PG/FI/ DC/DCS/LDC/ SG/US/TH/CL/ AANZ/MY: The rate of duty that would apply to the goods if they were imported separately</b>
				<b>In respect of the containers</b>	<b>Free</b>
	434 †	*		Containers, as specified in paragraph 3(b) of Customs By-law No. 8940017, under security	
	..	9999.30.34	38 No	Other	

† Treatment code 434 should only be used for those containers specified in Customs By-law No. 8940017, for which, but for the operation of item 34, Customs duty is payable. Customs By-law No. 8940017 must be quoted on Import Declarations.

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★ Operative 1/1/13

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